

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSING—LOWER-INCOME HOUSEHOLDS (LIMITED PARTNERSHIP)
ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME**



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LIMITED PARTNERSHIPS

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code for those organizations where the income of the occupants must not exceed certain limits.

This affidavit supplements the claim for welfare exemption and must be filed with the Assessor by February 15. If you do not complete and file this form, you may be denied the exemption.

As a prerequisite to the allowance of the welfare exemption, the nonprofit organization that is the managing general partner of the limited partnership must qualify for an *Organizational Clearance Certificate* (BOE-277-OC) from the Board of Equalization (see Line 4). In addition, nonprofit organizations seeking exemption on low-income housing owned and operated by a limited partnership in which the organization is the managing general partner must qualify for a *Supplemental Clearance Certificate for Managing General Partner* (BOE-277-SCC) for each property location.

states:

(name of person making affidavit)

1. He/She is _____
(title, such as president, etc.)
2. of the _____,
(corporate or organization name)
3. the corporate identification number of which is _____
4. the organization has an *Organizational Clearance Certificate* issued by the State Board of Equalization. ☐ Yes ☐ No
If yes, provide Certificate No. _____. If no, please check applicable box below:
☐ An application for the BOE *Organizational Clearance Certificate* has been filed, but certificate has not yet been issued, or
☐ An application for the BOE *Organizational Clearance Certificate* has not yet been filed. (Contact the board at 916-445-3524 to request an application form, BOE-277.)
5. which was admitted into the partnership as the managing general partner on _____,
(give complete date)
6. the mailing address of which is _____,
(give complete address including zip code)
7. the name of the Limited Partnership that owns and operates the property of which is _____

8. for the property located at _____,
(give complete address including zip code)
9. acquired by the partnership on _____,
(give complete date)
10. the managing general partner has a *Supplemental Clearance Certificate for Managing General Partner* issued by the State Board of Equalization for this limited partnership and property location.
☐ Yes ☐ No If **yes**, provide Certificate No. _____ and attach copy if you are filing on this property for the first time (BOE-267). If **no**, please check applicable box below:
☐ An application for the *Supplemental Clearance Certificate for Managing General Partner* has been filed, but a certificate has not yet been issued, or
☐ An application for the *Supplemental Clearance Certificate for Managing General Partner* has not yet been filed. (Contact the Board Assessment Policy and Standards Division at 916-445-3524 to request an application form, BOE-277-L1.)
If you are filing this affidavit with an annual claim (form BOE-267-A), you are not required to provide the certificate number or a copy of the *Supplemental Clearance Certificate*.

11. That he or she makes this affidavit on behalf of this organization in support of a claim for exemption for the ____ - ____ fiscal year and certifies that on the lien date, or as of the date the property was acquired if after the lien date, or as of the date that the nonprofit corporation was admitted into partnership as the managing general partner, of the fiscal year for which exemption is claimed (check either A or B below):

A. ☐ (1) the limited partnership agreement provides for, and the organization as the managing general partner subject to the rights of the partners, has control over the business, assets and affairs of the partnership, and manages the day-to-day operations of the partnership, and participates in major management decisions of the partnership;

(2) the limited partnership agreement provides for and the organization as the managing general partner has two or more of the following specific partnership management duties: (i) execute and deliver all partnership documents on behalf of the partnership; (ii) acquire, hold, assign or dispose of property or any interest in property; (iii) borrow money on behalf of the partnership, encumber partnership assets, place title in the name of nominee to obtain financing; (iv) prepay in whole or in part, refinance, increase, modify or extend any obligation; (v) pay organizational expenses incurred in the creation of the partnership and all operational expenses; (vi) determine the amount and timing of distributions; (vii) function as the federal and state tax matters partner; (viii) monitor compliance with all government regulations and file or supervise the filing of all required documents with governmental entities; (ix) prepare and/or supervise preparation of all reports required by the lender; (x) prepare or cause to be prepared all reports to be provided to the partners; (xi) coordinate all present and future development, construction or rehabilitation of projects; (xii) maintain the partnership books and records; (xiii) maintain the partnership bank account; (xiv) prepare the annual partnership budget; (xv) obtain and maintain all required insurance coverage; (xvi) establish and maintain all required reserves; (xvii) enforce all contracts, including any agreements with property management firms; (xviii) employ at partnership expense all persons necessary for operation of the partnership business, including the property management agent, auditors, attorneys and other professionals rendering service to the partnership; and (xix) manage the property, rental of units, maintenance and repair; and

(3) the limited partnership agreement, if it contains a delegation of authority clause, provides either that the managing general partner may not delegate any of its partnership management duties, or that the managing general partner may delegate certain of its powers, rights, and obligations to persons who, under its supervision, may perform such acts or services for the partnership as the managing general partner may approve, provided that such delegation does not excuse the managing general partner from overseeing and supervising on an ongoing basis the activities being delegated.

OR

B. ☐ the limited partnership agreement does not provide for authority and management duties for the managing general partner and/or the managing general partner has no authority or management duties, as indicated in (1) and (2) above; and/or, on the lien date, or as of the date the property was acquired if after the lien date, or as of the date that the nonprofit corporation was admitted into partnership as the managing general partner, of the fiscal year for which exemption is claimed, the limited partnership agreement, if it contains a delegation of authority clause, does not provide limitations on the managing general partner's authority to delegate, as indicated in (3), above.

List any changes in the General Partners since the last filing, or if no changes, state "none." * _____

*Claimants filing an annual claim for a property already receiving the exemption (form BOE-267-A) should mail a copy of the Secretary of State form LP-2, *Amendment to Certificate of Limited Partnership*, if the certificate of limited partnership has been amended since the filing of the prior year's claim, to the State Board of Equalization, Property and Special Taxes Department, Assessment Policy and Standards Division, PO Box 942879, MIC:64, Sacramento, CA 94279-0064.

☐ Check here if copy sent.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING AFFIDAVIT

DAYTIME PHONE NUMBER

DATE



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THIS AFFIDAVIT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION

Welfare Exemption claims and supporting documents are subject to audit by the Board of Equalization and by the Assessor.